

116TH CONGRESS  
1ST SESSION

# H. R. 2073

To amend the Internal Revenue Code of 1986 to permanently extend the 7.5 percent adjusted gross income floor for the medical expense deduction.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2019

Ms. PORTER (for herself and Mr. MARCHANT) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the 7.5 percent adjusted gross income floor for the medical expense deduction.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. PERMANENT EXTENSION OF REDUCTION IN**  
4       **MEDICAL EXPENSE DEDUCTION FLOOR.**

5       (a) IN GENERAL.—Section 213(a) of the Internal  
6       Revenue Code of 1986 is amended by striking “10 per-  
7       cent” and inserting “7.5 percent”.

8       (b) CONFORMING AMENDMENTS.—

9               (1) Section 213 of such Code is amended by  
10       striking subsection (f).

1           (2) Section 56(b)(1) of such Code is amended  
2       by striking subparagraph (B) and by redesignating  
3       subparagraphs (C), (D), (E), and (F), as subpara-  
4       graphs (B), (C), (D), and (E), respectively.

5       (c) EFFECTIVE DATE.—The amendment made by  
6       this section shall apply to taxable years ending after De-  
7       cember 31, 2018.

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